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Fifty-fourth session
Agenda item 117

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[*on the report of the Fifth Committee (A/54/506/Add.1)*]

54/13. Financial reports and audited financial statements, and reports of the Board of Auditors

B*

The General Assembly,

Having considered, for the year ended 31 December 1998, the audited financial statements and the report of the Board of Auditors on voluntary funds administered by the United Nations High Commissioner for Refugees,[1] the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors,[2] the report of the Board of Auditors on the implementation of its recommendations,[3] the report of the Secretary-General on the year 2000 compliance issue,[4] the report of the Secretary-General on the hiring

* Consequently, resolution 54/13 of 29 October 1999 becomes resolution 54/13 A.

[1] *Official Records of the General Assembly, Fifty-fourth Session, Supplement No. 5E* (A/54/5/Add.5).

[2] A/54/140 and Add.1.

[3] A/54/159 and Corr.1, appendix.

[4] A/C.5/54/3.

and use of consultants in the Secretariat[5] and the comments of the Board of Auditors thereon,[6] and the report of the Advisory Committee on Administrative and Budgetary Questions,[7]

1. *Notes* the measures taken by the United Nations High Commissioner for Refugees to implement the recommendations of the Board of Auditors;

2. *Accepts* the audited financial statements and the report of the Board of Auditors on voluntary funds administered by the United Nations High Commissioner for Refugees;[1]

3. *Approves* all the recommendations and conclusions contained in the report of the Board of Auditors, and endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[7] subject to the provisions of the present resolution;

4. *Commends* the Board of Auditors for the improvement in the format of its report;

5. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors;[2]

6. *Accepts* the report of the Board of Auditors on the implementation of its recommendations;[3]

7. *Takes note* of the report of the Secretary-General on the hiring and use of consultants in the Secretariat[5] and the comments of the Board of Auditors thereon;[6]

8. *Requests* the Secretary-General to continue to implement the guidelines for the hiring and use of consultants and individual contractors in the Secretariat, in full conformity with the provisions of section VIII of its resolution 53/221 of 7 April 1999;

9. *Requests* the Board of Auditors to monitor the implementation of the guidelines for the hiring and use of consultants and individual contractors in the Secretariat as revised by the General Assembly in paragraph 11 of section VIII of its resolution 53/221;

10. *Also requests* the Board of Auditors to monitor the implementation of the provisions of section VIII of its resolution 53/221 on consultants and individual contractors.

88th plenary meeting
23 December 1999

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[5] A/54/164.

[6] A/54/165, appendix.

[7] A/54/441.